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February 26, 2018

Steven V. King  
Acting Executive Director and Secretary  
Washington Utilities and Transportation Commission  
PO Box 47250  
1300 S Evergreen Park Drive SW  
Olympia WA 98504-7250

**Re: UG-170094: Application of Northwest Natural Gas Company for Approval of Corporate Reorganization to Create a Holding Company**

Attention Filing Center:

In compliance with Final Order 1 issued in the above docket on December 28, 2017, NW Natural files this confidential non-consolidation opinion.

By copy of this letter, other parties to this proceeding are being provided notice of this filing.

Please do not hesitate to contact me if you have any questions about this filing.

Very truly yours,

Lisa Rackner

- cc: Jennifer Cameron-Rulkowski
- Lisa W. Gafken
- Armikka R. Bryant
- Chad M. Stokes
- Tommy A. Brooks

**THIS DOCUMENT IS CONFIDENTIAL  
IN ITS ENTIRETY PER WAC 480-07-  
160 AND IS PROVIDED SEPARATELY**

## CERTIFICATE OF SERVICE

Docket UG-170094

I hereby certify that I have this 26<sup>th</sup> day of February 2018, served the true and correct original, along with the correct number of copies, of the foregoing document upon the WUTC, via electronic mail, properly addressed as follows:

Steven V. King	<input type="checkbox"/>	Hand Delivered
Secretary and Executive Director	<input type="checkbox"/>	U.S. Mail (first-class, postage prepaid)
Washington Utilities and Transportation	<input type="checkbox"/>	Overnight Mail (Fed Ex)
Commission	<input type="checkbox"/>	Facsimile (360) 586-8203
1300 S Evergreen Park Drive SW	<input checked="" type="checkbox"/>	Email (records@utc.wa.gov)
PO Box 47250		
Olympia, WA 98504-7250		

I hereby certify that I have this 26<sup>th</sup> day of February 2018, served a true and correct copy of the foregoing document upon parties of record, via electronic mail properly addressed as follows:

### Commission Staff

Jennifer Cameron-Rulkowski  
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Washington Utilities & Transportation  
Commission  
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JCameron@utc.wa.gov

### Northwest Industrial Gas Users

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I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED this 26<sup>th</sup> day of February 2018, at Portland, Oregon.

  
Wendy McDow, Office Manager  
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